

DEPARTMENT OF STATE REVENUE

**LETTER OF FINDINGS NUMBER: 98-0313 AGI
Individual Income Tax
Calendar Year 1981**

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ISSUE(s)

I. Tax Administration - Interest

Authority: IC 6-8.1-10-1

Taxpayer protests the imposition of interest.

STATEMENT OF FACTS

Taxpayer was billed for failure to compute county economic development tax on December 1, 1982. On June 6, 1998 taxpayer paid the base tax and requested a waiver of interest and other costs because she believed all taxes were paid and became legally blind in 1981. Further, taxpayer states it had to close the restaurant and declare bankruptcy in 1982.

I. Tax Administration – Interest

DISCUSSION

At issue is whether taxpayer is subject to interest from 1982 to the present.

Taxpayer failed to pay and remit all tax due on its IT-40 return. The department issued its liability to the existing address of the taxpayer and twice the liability reached the exhausted stage incurring collection costs.

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IC 6-8.1-1-10-1 does not allow the department to waive interest therefore, the balance is due and owing. Taxpayer must remit the balance due.

FINDING

Taxpayer's protest is denied.